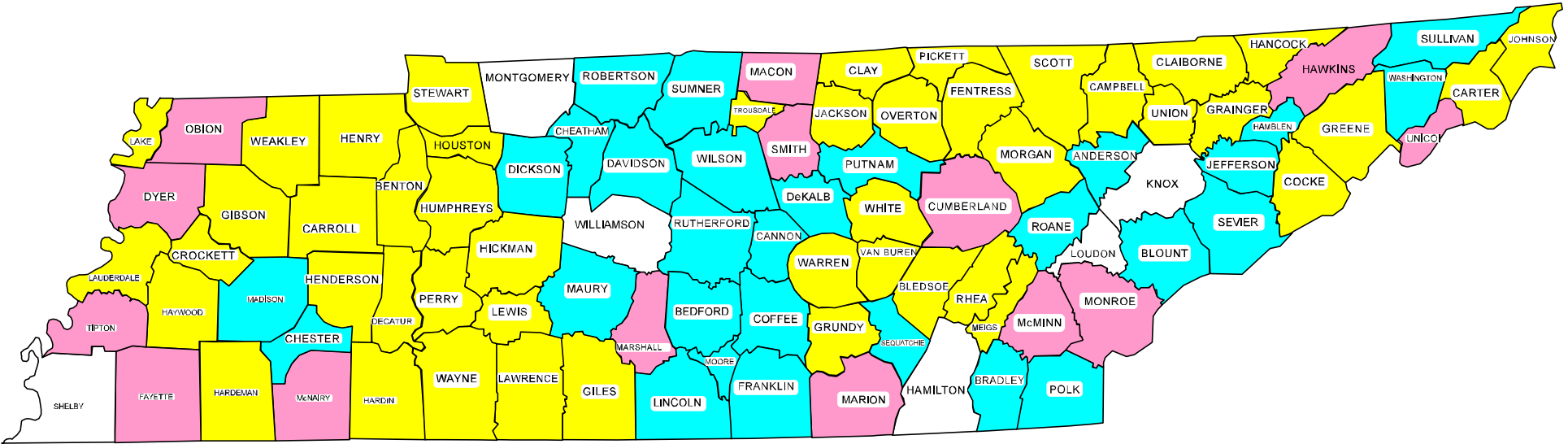


**TENNESSEE JOBS TAX CREDIT  
ECONOMICALLY DISTRESSED COUNTIES**



**LEGEND:**

- |  |  |
|--|--|
|  | Non-economically distressed: \$2,000 jobs tax credit with 15 year carry forward.   |
|  | Tier 1: \$4,500 jobs tax credit with 15 year carry forward.  |
|  | Tier 2: \$4,500 jobs tax credit with 15 year carry forward <u>plus</u> additional 3 years at \$4,500 per year with no carry forward. |
|  | Tier 3: \$4,500 jobs tax credit with 15 year carry forward <u>plus</u> additional 5 years at \$4,500 per year with no carry forward. |

**NOTE:** Jobs Tax Credit may be applied against a company's TN Franchise and/or Excise Tax Liability.

**July 1, 2008**